The above Constitutional prohibition requires more than mere exemption from taxes and duties which are laid specifically upon the goods themselves. *New Cuba Mail S. S. Co.* v. *United States,* 125 Fed. 320. In *Fairbank* v. *United States,* 181 U. S. 283, the court said: "The purpose of the restriction is that exportation, all exportation, shall be free from national burden." Granted that a tax on exportation is invalid, were these such taxes? The tax on charter-parties is a tax on the contract of carriage, for a charter-party is a covenant to carry, *Leary* v. *United States,* 14 Wall. 607. A tax upon the contract of exportation is clearly a tax upon exportation within the same principles that a tax on export bills of lading is a tax on exports, *Fairbank* v. *United States,* supra, and hence is invalid. Was the tax on policies of marine insurance for certain exports also such a tax? The business of insurance is generally not regarded as commerce. But granting this, is not a policy of insurance against marine risks during the voyage to foreign ports so vitally connected with exporting that a tax on such policies amounts to a tax on exportation? The business of exporting requires appropriate provision for indemnity against marine risks, and such insurance is a integral part of the exportation. A tax on policies raises the rate of insurance and so amounts to a tax upon the exportation. The decisions in the principal cases are in harmony with preceding ones, but go a step further in holding that the United States cannot tax charter-parties or policies of marine insurance for foreign exportation.

CONSTITUTIONAL LAW.—IMPRISONMENT FOR DEBT.—FINES.—Defendant company was indicted for violation of a statute making it a misdemeanor, punishable by fine, for any corporation operating a supply store in connection with its business not to pay in cash to its employes, at stated periods, the balance of wages due them. *Held,* the statute is in violation of the state constitution providing that the legislature shall pass no law authorizing imprisonment for debt in civil cases. *State* v. *Prudential Coal Co.,* (Tenn. 1914) 170 S. W. 56.

Though a constitutional inhibition against imprisonment for debt has no application to the ordinary imprisonment to enforce the payment of a fine, *Mosley* v. *Gallatin,* 1 Lea (Tenn.) 494; *Hill* v. *State,* 2 Yerg. (Tenn.) 247; *Kennedy* v. *People,* 122 Ill. 649; yet the legislature cannot, under the guise of a statute creating a criminal offense, imprison one who has merely failed to pay a debt, *Carr* v. *State,* 106 Ala. 35; *Lamar* v. *State,* 120 Ga. 312. In *State* v. *Paint Rock Coal Co.,* 92 Tenn. 81, relied upon in the instant case, a statute was held unconstitutional which provided that it should be a misdemeanor for any person, firm or corporation to refuse to cash or redeem, in lawful currency, any check or scrip within 30 days of issuance, and that, upon conviction, a prescribed fine should be imposed. In both that case and the principal case, the court assumes that on failure to pay the fine imprisonment would follow by operation of law, and that therefore the statute indirectly authorizes imprisonment for debt. Since this result might follow, either by common law or by general statute in Tennessee, in the case of

natural persons convicted under the statute involved in *State* v. *Paint Rock Coal Co.*, that case might be supported perhaps on the ground that the statute being bad as to the natural persons fails altogether. In the principal case, however, the statute, by its express terms applies only to corporations, imprisonment of which, in order to compel payment of a fine, in accordance with the general practice in case of natural persons, would be impossible; 7 AM. & ENG. ENCYC. (2nd ed.) 841; the fine against a corporation being assessed against the corporation as a political body and not against its officers, *State* v. *Barksdale,* 5 Humphr. (Tenn.) 154; *Hill* v. *State,* 4 Sneed (Tenn.) 442. The fine being enforceable, therefore, only by execution against the property of the corporation, the result of the statute is merely to impose a penalty for failing to pay a debt. The effect of the decision is to hold that the imposition of such a penalty is unconstitutional as amounting to a violation of the spirit, if not the letter, of the inhibition against imprisonment for debt.

CONSTITUTIONAL LAW.—LABOR LEGISLATION.—A statutory regulation prohibiting the employment of women in factories after ten at night and before six in the morning, was declared constitutional. *People* v. *Charles Schweinler Press* (N. Y. 1915) 108 N. E. 639.

After the decisions in *Muller* v. *Oregon,* 208 U. S. 412, and *Miller* v. *Wilson,* 35 Sup. Ct. 342, there could hardly be any doubt that the decision of the court is the correct one, but the case is especially interesting because of the decision in a prior New York case seven years ago, *People* v. *Williams,* 189 N. Y. 131. In this case a law of precisely similar nature, except that the hours were nine P. M. and six A. M., came before the court for consideration, and without a single dissent the law was declared unconstitutional, on the basis, among others, that it was discriminative against female citizens in denying them equal rights with men with respect to liberty of person or of contract, and the court used very strong language to uphold their opinion. In the instant case the more modern and progressive view is taken and the opinion is written by a judge who concurred in the former case, and whose language now just as strongly upholds the opposite view. Perhaps the wholesale criticism of this court incurred by the cases of *Ives* v. *R. R.,* 201 N. Y. 271 and *In the Matter of Jacobs,* 98 N. Y. 98 had something to do with the reversal of opinion. Suffice to say their viewpoint has materially changed for the better and now with such decisions as those in the instant case and in *People* v. *Klinck Packing Co.,* 108 N. E. 278 behind it, the court is rather to be praised for overruling itself, and adopting the newer and better view, than to be censured for the errors of the past.

CONSTITUTIONAL LAW.—NON-DISCRIMINATORY STATE REGULATION OF INTERSTATE COMMERCE.—A statute of Florida undertook to make it unlawful for anyone to ship in inter-state commerce any citrus fruits, immature and unfit for consumption. Appellant being indicted, upon appeal questions the authority of the state to enact such legislation. *Held,* the act is constitutional and a valid act of the police power falling within that class of cases in which